

COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679

PART II - DIRECT COSTS

NAME OF REPORTING UNIT

Item
No.

Item description

- 2.5.0 **Method of Charging Direct Labor:** (Mark the appropriate line(s) for each Direct Labor Category to show how such labor is charged to Federal contracts or similar cost objectives, and if more than one line is marked, explain on a continuation sheet. Also describe on a continuation sheet the principal classes of labor rates that are, or will be applied to Manufacturing Labor, Engineering Labor, and Other Direct Labor, in order to develop direct labor costs.

	Direct Labor Category		
	Manufacturing	Engineering	Other Direct
A. Individual/actual rates	_____	_____	_____
B. Average rates — uncompensated overtime hours included in computation <u>1/</u>	_____	_____	_____
C. Average rates — uncompensated overtime hours excluded from computation	_____	_____	_____
D. Standard costs/rates <u>1/</u>	_____	_____	_____
Y. Other(s) <u>1/</u>	_____	_____	_____
Z. Labor category is not applicable	_____	_____	_____

- 2.6.0 **Variances from Standard Costs for Direct Labor.** (Do not complete this item unless you use a standard costs/rate method, i.e., you have marked Line D of Item 2.5.0 for any direct labor category. Mark the appropriate line(s) in each column of Items 2.6.1, 2.6.2, and 2.6.4. If more than one is marked, explain on a continuation sheet.)

- 2.6.1 **Type of Variance.**

	Direct Labor Category		
	Manufacturing	Engineering	Other Direct
A. Rate ^{ie}	_____	_____	_____
B. Efficiency	_____	_____	_____
C. Combined (A and B)	_____	_____	_____
Y. Other(s) <u>1/</u>	_____	_____	_____
Z. Labor category is not applicable	_____	_____	_____

1/ Describe on a Continuation Sheet.